

MUST PAY TAXES

Illinois Supreme Court Renders an Important Decision.

CHICAGO CORPORATIONS INVOLVED

Mandamus Issued to the State Board of Equalization.

COURT ALLEGES FRAUD

SPRINGFIELD, Ill., October 24.—The supreme court this morning affirmed the judgment of the circuit court of Sangamon county in what is known as the Chicago teachers' tax case. This, in effect, awards a writ of mandamus against the state board of equalization, compelling it to assess the capital stock, including franchises, of twenty Chicago corporations, the fair cash value of whose capital stock, including franchises over and above the value of their tangible property, is alleged to aggregate \$250,000,000.

The following are the corporations directly affected: Chicago City Railway Company, West Chicago Street Railway Company, North Chicago Street Railway Company, Chicago Union Traction Company, People's Gas Light and Coke Company, Chicago Telephone Company, Chicago Edison Company, Chicago Consolidated Traction Company, Chicago Electric Transit Company, Chicago and Jefferson Urban Traction Company, Evanston Electric Railway Company, Cicero and Proviso Street Railway Company, Chicago and North Branch Street Railway Company, South Chicago City Railway Company, Chicago West Division Railway Company, Chicago Pasadena Railway Company, North Chicago City Railway Company.

History of the Case.

This case was instituted by the state's attorney of Sangamon county at the instance of the Chicago Teachers' Federation. It was for a writ of mandamus to compel the board of equalization to assess the foregoing corporations which, it was alleged, have hitherto escaped taxation by the board. The court holds that the board in assessing corporations does not act as a board of equalization, but as an original assessor, and that the performance of its duty to assess the fair cash value of capital stock, including franchises, over and above the value of tangible property, is not enforced by mandamus. Instead of making a proper assessment the court says that the board "arbitrarily and willfully failed to follow a proper and long-established rule in force in this state for making such assessments, by refusing to take into consideration the benefits of franchises of corporations. They also disregarded all other rules for the making of such assessments as for the time being in force in this state, and for the purpose of adding their duty sought to pass new rules for their government in making said valuations, and assessed the same on a basis of franchises of said corporations at nominal sum, instead of at the fair cash value thereof.

Fraud Not Presumed.

"While it is true that fraud will not be presumed and that the decision of the state board of equalization in fixing the value of corporate property for the purpose of taxation is quasi-political in its nature, still when it is apparent to the court that every well-known rule for the valuation of capital stock, including franchises, has been completely disregarded, and that the board, and such board has refused to consider the statement as to values prepared by the assessors, and that the board has used, and has refused to consider information as to the value of such corporate property submitted to it by interested parties, and has arbitrarily fixed such values, and inadequate sum under rules passed by it for the occasion, the court is justified in holding that the board has acted fraudulently, and assessments have been established and such pretended assessments may be properly disregarded and treated as no assessment at all, and the board is ordered to assess such property as to assess such property.

The Opinion of the Court.

The opinion quotes the order of the lower court as follows:

"And it is further considered and directed by the court that you, the said state board and the members thereof, be and you are hereby commanded to convene forthwith at the capital building in the county of Sangamon, and that you there forthwith value and assess the capital stock, including the franchises, of each of said corporations hereinafter named as of April 1, 1900, in the manner provided by law, so as to ascertain and determine the fair cash value of its capital stock, including its franchise over and above the assessed value of the tangible property of such corporations for the year 1900. And it is further ordered that in arriving at such valuation and assessment of the capital stock, including the franchises, of said corporations hereinafter named, said board and each member thereof shall, from the best information obtainable by it, and ascertain and take into consideration among other things, the value of the franchises of such corporations, as the same was on the first day of April, 1900, the market value, or, if no market value, then the fair value of its shares of stock and the total amount of all its indebtedness, except the indebtedness for current expenses, excluding from such exclusion that amount paid for the purchase of the improvement of property and the assessed or equalized valuation of all tangible property of such corporations, respectively, on said April 1, 1900, and you are further commanded to direct the respective assessors so made to be certified by the said auditor of public accounts to the county clerk of Cook county, that the taxes for all purposes thereon may be extended by said clerk for the year 1900."

Ordered to Make Return.

"You are further commanded to make return to this court on the 12th day of June, 1901, in what manner you have complied with this order. The court does not by its said order and judgment undertake to control the discretion or judgment of the respondents in the valuation or assessment of the capital stock, including the franchises, of said corporations. It only lays down the rules of law which govern and the methods which should be followed by the respondents in making such valuation and assessment. This we think proper.

"We have taken into consideration the petition for the return to the court, and we fix the date when a return to the court shall be made. Such order is not necessary. Under section 32 of the Practice Act, upon filing in the trial court a certified copy of the order of affirmation the same will operate as a precedence, and that court will receive and consider the same, and may proceed as though no appeal had been taken. Finding no reversible error in this judgment, the judgment of the circuit court will be affirmed."

CHICAGO VIEW OF THE CASE.

Believed That the Decision Has Wide Effect.
CHICAGO, October 24.—The tax decision given today by the Illinois supreme court relates to twenty-two Chicago corporations enjoying municipal franchises, including traction companies, gas companies and

PRESIDENT'S RETURN

Mr. Roosevelt Again at the White House.

ENTIRE CABINET NOW IN THE CITY

A Large Number of Military Appointments.

THE DELAWARE SITUATION

President Roosevelt and party arrived in Washington at 10:30 this morning, and a few minutes later the President's carriages, containing himself, his daughter, Miss Alice Roosevelt, Commander Cowles and Secretary Cortelyou, reached the White House. The special train of two private cars, the Luccania and the Princeton, pulled into the Pennsylvania station just ahead of the Federal express, of which it constituted the first section. A squad of police and detectives and Chief Wilkie of the secret service, with several of his officers, guarded the approaches. The President had breakfasted early and was in excellent spirits. As he walked briskly down the long platform he smilingly acknowledged the greetings of the railroad employees. When he reached the Philadelphia he reached up his hand to the engineer and fireman and bade them goodbye.

"I wanted," he said to them, "to get out on the engine this morning, but I didn't know whether I was permitted to. Now, next time I take a trip I want to ride on the engine."

The President was dressed in a dark gray suit and overcoat, and wore a soft black hat. Miss Alice Roosevelt, who enters the White House for the first time since her father became President, wore a red velvet riding dress trimmed with black braid, and a black feather-trimmed hat.

The President's eldest daughter is somewhat tall and slender. She has dark hair and eyes and the expression of her countenance is that of intelligence and good nature.

She was assisted from the carriage this morning by her father and proceeded with him without delay to the private apartment of the executive mansion. Her baggage, which arrived a few minutes later, clearly indicated that she was a person of original ideas. It consisted of three wooden trunks, one was about twenty inches square, another slightly larger and of the same style and a third still larger. All bore the marks of travel and on account of their peculiar size and shape bespoke independence of conventionality.

The Return Trip.

It was announced that the journey home had been without incident. Small crowds gathered at several points along the line from New Haven and cheered the train as it passed. Only the necessary stops were made and the President spent the time quietly within the car.

The party was joined by Secretary Hay and Col. Theodore A. Bingham at New Haven. Captain Jacobus, who is a member of the Rough Riders, was also a member of the party, and will be a guest of the President at the White House.

All the Cabinet Here.

With the return of Secretaries Hay and Root, all of the members of the President's cabinet meeting in the city, and the regular cabinet meeting will now be possible as the first at which all of the members will be present.

Secretary Long called to pay his respects to the President this morning shortly after his arrival. He remained but a short time.

As the announcement had been made that the President would be in the city for callers for the remainder of the week, the usual demands on his time in this respect were not made.

The President went to his office shortly after his arrival and remained there until lunch time with Secretary Cortelyou and Governor Charles B. Barnes, clearing up the accumulated work.

Presidential Appointments.

The following Presidential appointments were announced at the White House today:

War.—To be colonel of infantry: William Augustus. To be lieutenant colonel of infantry: Charles B. Hall, Jr. To be major in the infantry: James R. Goodale. To be second lieutenant of infantry: George K. Wilson, Geo. C. Shaw, Frank R. Curtis. To be lieutenant colonel in the ordnance department: Almon D. Buck, Michael H. Barry, Ernest R. Tilton. To be second lieutenant in the artillery corps: William H. Burt, Alfred M. Mason, William H. Wilson, John McNeill. To be second lieutenant in the cavalry: John W. Teyman. To be second lieutenant in the ordnance department: John W. Joyce. To be captain of cavalry: James S. Parrott. To be second lieutenant in the cavalry: Nathaniel M. Cartmel, Casper W. Cole, Granville R. Fortescue, Rowland B. Ellis, Richard B. Going, Frederick J. Herman, Douglas H. Jacobus, Charles Roman, Joseph R. Smyser. To be first lieutenant in the artillery corps: Oscar D. Weed, Almon D. Buck, Michael H. Barry, Ernest R. Tilton. 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